

871—26.5(17A,96) Commencement of employer liability contested case.

26.5(1) An employer liability contested case is commenced with the filing of a written appeal with the tax bureau of the department by mail, facsimile, or email, online, or in person. The appeal shall be addressed or delivered to: Tax Bureau, Iowa Workforce Development, 1000 East Grand Avenue, Des Moines, Iowa 50319.

26.5(2) An appeal from a decision of the tax bureau of the department concerning employer status and liability, assessments, contribution (tax) rate, successorship, workers' status, and all questions regarding coverage of a worker or group of workers shall be filed, by mail, facsimile, or email, online, or in person, not later than 30 calendar days, as determined by the postmark or the date stamp, after the decision was mailed to the party at the party's last-known address and shall set forth the following:

- a.* The name, address, and Iowa employer account number of the employer;
- b.* The name and title of the person filing the appeal;
- c.* A reference to the decision from which the appeal is taken; and
- d.* The grounds upon which the appeal is based.

26.5(3) Appeals transmitted by facsimile, by email, or online which are received by the tax bureau after 11:59 p.m. Central time shall be deemed filed as of the next regular business day.

[ARC 1276C, IAB 1/8/14, effective 2/12/14; ARC 3343C, IAB 9/27/17, effective 11/1/17]